



Postal Registration No. N. E.—771/2006-2008

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## PART-IIA

### GOVERNMENT OF MEGHALAYA EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT ORDERS BY THE GOVERNOR

#### NOTIFICATION

The 25th November, 2011.

**No.ERTS(T)106/2010/Pt.II/41.**—In exercise of the powers conferred by Sub-Section (1) of Section 113 of the Meghalaya Value Added Tax Act, 2003 (Meghalaya Act No.2 of 2005) as amended, the Governor of Meghalaya is pleased to make the following rules further to amend the Meghalaya Value Added Tax Rules, 2005, namely :-

1. **Short title and commencement** - (1) These rules may be called the Meghalaya Value Added Tax (Amendment) Rules, 2011.  
(2) They shall come into force at once.
2. **Insertion of new rules 18A and 18B** - After rule 18 of the Meghalaya Value added Tax Rules, 2003 (hereinafter referred to as the principal rules) the following new rules 18A and 18B shall be inserted, namely,-

**“18A. Application for registration by electronic means:-** (1) A dealer whose principal place of business is situation within the areas as displayed in the **website, <http://megvat.gov.in>**, of the Commissioner of Taxes and who is liable to be registered under section 31 or who desires under section 32 of the Meghalaya Value Added Tax Act, 2003 may, at his option, make an application in form 1. as available in the said website, for registration under section 31 or 32, to the appropriate registering authority as indicated hereinafter,-

- (a) Firstly, by making such application for registration in form 1, either under digital signature or without any digital signature, electronically through such website; and.
  - (b) Secondly, by sending by registered post or speed post, the application for registration in form 1 in paper form generated from the computer after transmission of the said Form 1 electronically under clause (a), signed and verified as specified therein and accompanied by one copy of challan or one copy of receipt referred in sub-rule (2) of rule 67 evidencing payment of rupees five hundred, towards fee for registration within three days from the date of making application for registration in Form 1 electronically under clause (a).
- “(2) Such application for registration in Form 1 in paper form shall be accompanied by declaration(s) in Form 1A, two copies of recent photo passport sized photographs of the persons referred to, residential address etc. as referred to sub-rule (2) (3) (4) (5) and (6) of rule 18 of the Act.
- “(3) The application for registration in Form 1 shall be deemed to have been received under this rule on the date on which, after making of the application for registration in Form 1 electronically by the dealer under clause (a) of sub-rule (1), the application in Form 1 in paper form accompanied

by the documents referred to in clause (b) of sub-rule (1) and sub-rule (2), is received by the authority referred to in sub-rule (1).

**“18B. Issue of certificate of registration where application for registration is made electronically under rule 18A** - (1) where the authority referred to in sub-rule (1) of rule 18A is satisfied that the dealer has correctly given all the required information and that the application in Form 1 is in order, he shall assign a registration number to the dealer and issue a certificate of registration in Form 2 within seven days from the date of receipt of the application to the dealer for his principal place of business and also certified copies of such certificate for every other place of business.

“(2) Where the dealer has made the application in Form 1 within the time-limit specified in sub-section (2) of section 31, the certificate of registration shall be made valid from the date of incurring the liability and in case of such application made after the said time-limit, the certificate of registration shall be valid from the date of order of granting registration.

“(3) Where the dealer has made the application for registration in Form 1, under sub-section (1) of section 32, the certificate of registration shall be made valid from the date of order of granting the registration:

Provided that if the turnover of sales of a dealer or the contractual transfer price of a dealer, who has made the application under sub-section (1) of section 32, exceeds the taxable quantum referred to in clause (b) of sub-section (5) of section 3 as the case may be, before disposal of such application by the authority referred to in sub-rule (1) of rule 18A, such dealer shall immediately bring it to the notice of such authority electronically of such rejection.

“(4) Where the authority referred to in sub-rule (1) of rule 18A is not satisfied that the particulars contained in the application for registration in Form 1 are correct and complete, such authority shall reject the application, for reasons to be recorded in writing and shall inform the dealer electronically of such rejection.”

3. **Insertion of new rule 30A.** - After Rule 30 of the principal Rule, the following new rule 30A shall be inserted, namely, -

**“30A. Manner of submission of periodical returns by the dealers electronically, -**

- (1) The Commissioner may allow the registered dealers who are required under sub-rule (1) of rule 30 to furnish returns quarterly in Form 5, at his own option for transmitting data electronically in the return in Form 5.
- (2) Notwithstanding anything contained in sub-rule (1) and sub-rule (2) of rule 30 a registered dealer who is required under sub-rule (1) of rule 30 to furnish return quarterly in paper form in Form 5, may at anytime of a year, exercise his option for furnishing such return in Form 5 in manner laid down in this rule by making an application in Form 5A to the Commissioner electronically through the **Website of the Commissioner of Taxes, <http://megvat.gov.in>**, in lieu of furnishing return in Form 5 in the manner laid down in sub-rule (1) of rule 30.
- (3) Where the Commissioner is satisfied that the information furnished electronically in Form 5A by the registered dealer referred to in sub-rule (d) are correct and complete and such application is in order, he shall, within seven days from the date of making application in Form 5A, allow such registered dealer for the purpose of furnishing of return in the manner laid down in sub-rule (4) and in form in writing electronically, such registered dealer of such permission and display the name of the registered dealer so allowed in the prescribed website.
- (4) The dealers so opted shall under sub-rule (1), of rule 30A shall furnish the return quarterly in Form 5 within the next English Calendar month from the date of expiry of each quarter to the appropriate assessing authority-
  - (a) Firstly, by way of transmitting the data in the return Form 5, either under digital signature or without any digital signature electronically to such website as mentioned in sub-rule (1) of Rule 18A.
  - (b) Secondly, by way of furnishing the return in Form 5 to the appropriate assessing authority.

- (5) The data in the return in Form 5 has been electronically transmitted within the prescribed date for furnishing such return and the return in Form 5 in paper form has been furnished within 21 (twenty one) days from the expiry of the English Calendar month in which such return is due to be furnished, the date of transmitting the data in the return electronically to the said website shall be the date of furnishing such return.
- (6) The data in the return in Form 5 has been transmitted electronically within the prescribed date of furnishing such return but the return in Form 5 in paper form is furnished after 21 (twenty one) days from the expiry of the English Calendar month in which such return is due to be furnished, the date when such return in Form 5 in paper form is furnished, shall be deemed to be the date of furnishing of such return.
- (7) The data in the return in Form 5 has been transmitted electronically after the prescribed date of furnishing such return, the date when the return in Form 5 is furnished shall be deemed to be the date of furnishing such return.
- (8) Where a registered dealer furnishes the return under sub-rule (4) (a), notwithstanding everything contained in sub-rule (1) of rule 30, the provisions of sub-rule (2) shall apply in the case of such registered dealer.
- (9) Where the information furnished in the application form 5A, made under sub-rule 2, are not correct and complete or such application is not in order, the Commissioner shall, within seven days from the date of making the application, reject such application and inform, in writing electronically, the registered dealer of such rejection."

4. **Insertion of new Rule 31 A.** - After Rule 31 of the Meghalaya Value Added Tax Rules 2011 hereinafter referred to as the principal Rules the following new rules 31A shall be inserted namely, -

**"31 A. Method of payment of taxes manually and electronically.**

- (1) Where a dealer or any person on behalf of such dealer is required to make payment of net tax or any other tax, interest or penalty, payable by, or due from, such dealer or, as the case may be, under the Act or rules made thereunder to the appropriate Government Treasury, he shall obtain the challans for this purpose from any office of the Superintendent of Taxes or the office of the Commissioner of Taxes.
- (2) Such challans, in quadruplicate, shall be filed up and signed by the dealer or the authorized representative of such dealer and shall be presented to the appropriate Government Treasury.
- (3) A dealer, for the purpose of making payment of interest payable by, or due from him, shall use separate challans.
- (4) One copy of such challans evidencing payment of net tax or any other tax, interest or penalty shall be retained by the appropriate Government Treasury, one copy of such challans shall be sent to the appropriate assessing authority and the other two copies shall be returned to the dealer or to the agent, as the case may be, duly signed, as proof of payment.
- (5) Notwithstanding anything contained in the provisions of sub-rule (1), sub-rule (2), sub-rule (3) and sub-rule (4), a registered dealer may make payment of net tax or any other tax, interest or penalty or fee, payable by, or due from, him under the Act or rules made thereunder to the appropriate Government Treasury electronically through the website <http://megvat.govt.in>."

5. **Insertion of a new Rule 44C.** - After Rule 44B of the Meghalaya Value Added Tax Rules, 2005 (hereinafter referred to as the principal Rules) the following new rule 44C shall be inserted, namely, -

**“44C - Method of applying of refund electronically.**

- (1) Where a dealer or any person on behalf of such dealer is required to apply for refund of excess tax, penalty or interest arising out of rectification, assessment, appeal, review, refund of excess amount deducted at source in respect of works contract, payment of interest by the Commissioner for delayed payment of refund, refund of excess Input Tax Credit, refund of security deposit and provisional refund to exporters who export out of the territory of Indian as provided under Rule 42 (1), (2),(3) and (4), Rule 43 and Rule 44 of the Meghalaya Value Added Tax Rules, 2005 and under the Central Sales Tax Act, 1956 may make an application in form 28,29,30 and 31 of the Meghalaya Value Added Tax Act under digital signature, electronically through the web site <http://megvat.Govt.in>.
- (2) The dealer shall, within fifteen days from the date of completion of electronic transmission, required under sub-rule (1) submit those documents in paper form, duly filled in, signed and authenticated by him, to the refund sanctioning authority, either in person or by speed post by way of generating paper form of those documents electronically after transmission of those documents under sub-rule (1). He shall also submit all the relevant documents as required under the sections of the Act and rules thereof.”

6. **Insertion of new Rule 58A.** - After Rule 58 of the principal rules, a new rule 58A shall be inserted, namely, -

**“58A Method of issue of forms of way bills (Road permits) in electronic forms and generating such way bills electronically by the registered dealers: -**

- (1) Where a dealer or any person on behalf of such registered dealer who prefer to apply for way bills (Road Permits) electronically may apply in Form 36 electronically and generate way bill in Form 40 through the Website <http://megvat.gov.in>.
- (2) A registered dealer may obtain and generate way bill in Form 40 electronically by way of following the electronic process incorporated in the said website and shall not be eligible to apply for issue of way bill or to obtain way in Form 40 under any other rule, unless such dealer is allowed by the Commissioner of Taxes or the Assessing Authority to do so.
- (3) A registered dealer who obtained and generated way bill in Form 40 electronically or manually under this rule, shall not be eligible to obtain way bill electronically or manually if he failed to furnish the utilization statement of the consignment of goods in respect of which a way bill in Form 40 obtained earlier under this rule has been utilized by him, record electronically or manually the information relating to utilization of such way bill in Form 40A in the website <http://megvat.gov.in>.
- (4) A registered dealer shall not be eligible to obtain and generate way bill in Form 40 electronically or manually if he has defaulted in furnishing any return under the Act or the Central Sales Tax Act, 1956 (74 of 1956), together with receipted Challan or Challans or proof of payment in full of tax or interest or late fee, as the case may be, to be paid by him according to such return, for furnishing of which the prescribed date have already expired at the time of obtaining forms of way bills in Form 40.
- (5) The way bills generated electronically from the website in Form 40 should be in triplicate *i.e.* the word **Original**, **Duplicate** and **Triplicate** should be marked as in the manual way bills in Form 40, and should also have a distinct **Book No.** and **Serial No.**”

7. **Insertion of new form 5A after form 5.** - After form 5 of the principal rules, the following new form 5A shall be inserted, namely, -

**“THE MEGHALAYA VALUE ADDED TAX RULES, 2005.****FORM 5A*****[See sub rule (3)(9) of rule 30A]***

**“Application for exercising option for furnishing return in rule 30A, in lieu of furnishing return under sub-rule (1) of rule 30.**

To

The Superintendent of Taxes Circle \_\_\_\_\_

I/We..... (name and status of the person) \*  
carrying on business under the trade name of...../on behalf  
of.....(name of the Company/ Club/ Association of persons/HUF/etc. situated  
at..... (address of the principal place of business) and holding certificate of  
registration No..... under the Meghalaya Value Added Tax Act, 2003, do hereby exercise \* my/our  
option under sub-rule (3)(d) of rule 30A for furnishing return in Form 5 in the manner laid down in rule 30A in lieu  
of furnishing quarterly return in paper form in Form 5 in the manner laid down in sub-rule (1) of rule 30.

\* My/our e-mail address is..... (For exercising  
option in Form 5A under sub-rule (3)(d) of rule 30A, mention of e-mail address in mandatory)

\* I/We declare that the information given above are correct and complete.

Date.....

Signature.....

(to be furnished only by a dealer capable  
affixing digital signature)

\*Strike out whichever is not applicable.”

8. **Insertion of new Form 40A** - After Form 40 of the principal rules, the following Form 40A shall be inserted, namely, -

**"THE MEGHALAYA VALUE ADDED TAX RULES 2005****FORM-40 A****( See Rule -58 A(3)****"Statement of Utilization of Road (in Duplicate) to be maintained Rate wise and Quarter wise.****"Original copy to be submitted to the Assessing Authority & Duplicate copy to be retained by the dealer.****"Trade Name \_\_\_\_\_ TIN: MVAT ACT \_\_\_\_\_ CST ACT \_\_\_\_\_ Dated \_\_\_\_\_**

Sl No	Book No	Sl. No	Name of consigner & Address	Bill I.No.	Date	Name of Goods	Quantity of goods item-wise	Value of goods items – wise.		Remark
								Rs.	P	

Signature of the dealer/authorized Agent

\_\_\_\_\_

Full Name \_\_\_\_\_

**J. Lyngdoh**  
**Commissioner & Secretary to the Govt. of Meghalaya,**  
**Excise, Registration, Taxation & Stamps Department.**



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PART-IIA

GOVERNMENT OF MEGHALAYA  
REVENUE AND DISASTER MANAGEMENT DEPARTMENT  
ORDERS BY THE GOVERNOR

NOTIFICATION

The 1st December, 2011.

CORRIGENDUM

**No.RDA.28/2009/80.**—The area of the land appearing in this Department's No.RDA.28/2009/31, dated 2nd March, 2011 published in the Meghalaya Gazette dated 2nd March, 2011 and Declaration No.RDA.28/2009/45, dated 6th April, 2011 published in the Meghalaya Gazette dated 14th April, 2011 may please be read as “**911217.65 Sq. M. or 225.1666 Acres** instead of **924442.10 Sq. M.**” more or less.

**S. R. WALLANG,**

Under Secretary to the Govt. of Meghalaya,  
Revenue and Disaster Management Department.